



A BILL FOR AN ORDINANCE

TO AMEND CHAPTER 8, ARTICLE 13, REVISED ORDINANCES OF HONOLULU, 1990, AS AMENDED RELATING TO COUNTY TAX CREDIT.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to update and amend the eligibility requirements regarding the verification of income documents needed to approve the application of the real property tax credit to certain homeowners.

SECTION 2. Section 8-13.3, Revised Ordinances of Honolulu 1990 ("Administration"), is amended by amending subsection (a) to read as follows:

- "(a) The director shall determine the eligibility of the owner for a tax credit upon review and verification of each application for the tax credit. The application form will be as prescribed by the director. To verify information in the application, the director shall require proof of the income of each of the titleholders. The director shall require that each titleholder provide copies of:
- (1) [a] A tax return transcript from the Internal Revenue Service, or, if a tax return transcript cannot be obtained, a copy of United States Individual Income Tax Return Form 1040 or 1040-SR, and any amendments thereto;
 - (2) [a] A tax account transcript, if applicable, from the Internal Revenue Service, or, if a tax account transcript cannot be obtained, a copy of United States Income Tax Return for Estates and Trusts Form 1041; and
 - (3) [any] Any accompanying forms and schedules as the director may require to verify the veracity of the transcripts[-] or tax returns.

For titleholders who did not have to file₁ and therefore did not file₁ an income tax return under [~~Hawaii~~] federal income tax law and under Internal Revenue Service regulations, the director shall require other proof of the titleholders' income, which may include bank statements or other financial records as verification. The director may also require proof of nonreceipt of income from relief programs such as social security, welfare, and unemployment compensation, etc.₁ and may require such authorization from the titleholders as may be necessary to enable the director to fully verify the titleholders' income.

The applicant may refuse to provide such records, information₁ or authorization. However, upon the applicant's refusal to submit a true and complete application,



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the director may deny the application for a tax credit. Notwithstanding any provision to the contrary, there will be no appeal from such a decision of the director to deny an application due to the applicant's refusal to provide records, information, or authorization."

SECTION 3. Ordinance material to be repealed is bracketed and stricken. New material is underscored. When revising, compiling, or printing this ordinance for inclusion in the Revised Ordinances of Honolulu, the Revisor of Ordinances need not include the brackets, the material that has been bracketed and stricken, or the underscoring.



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SECTION 4. This ordinance takes effect upon its approval and applies to tax years beginning July 1, 2021 and thereafter.

INTRODUCED BY:

Ikaika Anderson (br)

DATE OF INTRODUCTION:

July 2, 2020
Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20 _____.

KIRK CALDWELL, Mayor
City and County of Honolulu